

## WHERE TO APPLY

**Building Official**  
400 Granby Street  
Norfolk, Virginia 23510

*Applications are also available at:*

**The Office of the  
Real Estate Assessor**

402 City Hall Building  
Norfolk, Virginia 23510

**OR**

**Neighborhood Design  
and Resource Center**

111 Granby Street  
Norfolk, Virginia 23510

*For more information, please contact:*

**Office of the Real Estate Assessor**  
**Phone: (757) 664-4732**

*Please visit the City of Norfolk website:*

**[www.norfolk.gov](http://www.norfolk.gov)**



## Tax Abatement Program

**N O R F O L K**  
*Life. Celebrated Daily.*



*Strengthening Norfolk's Neighborhoods*

**Come Home to Norfolk, Now!**

**Come Home to Norfolk, Now!**

## PURPOSE

The purpose of the Tax Abatement Program is to encourage significant improvement of residential, commercial and industrial properties throughout the City of Norfolk that is of the highest construction quality and architectural design complementing the surrounding area.

## OTHER INFORMATION

All taxes must be current.

Make sure all work to be done is listed on the application.

Rehabilitation work SHALL NOT begin until receipt of approval letter from the City Assessor and until appropriate building permits are obtained.

Abatement is limited to original applicant and one transfer.

The tax abatement will be revoked if property taxes are delinquent at any time during the abatement period.

No owner shall own more than 20% (twenty-percent) of the condominium units after 36 months from commencement of the tax abatement.

Increasing a property's assessed value usually will require substantial renovation or an addition.

Abatement shall be contingent upon approval of building exteriors by the Director of Planning and Community Development, based upon design compatibility, quality, value enhancement, bulk, massing and height. Properties located in historic districts will be required to apply and obtain certificates of appropriateness.

## The Tax Abatement Program for Rehabilitation of Residential, Commercial and Industrial Structures

This program offers taxpayers an opportunity to improve residential, commercial or industrial structures and not pay full taxes on those improvements for 14 years.

1.) Abatement commences at the beginning of the tax quarter immediately following completion of rehabilitation.

2.) The increase in assessed value due to the improvements listed on the application will not be recognized for tax purposes for the first 10 years\* following the commencement of the tax abatement.

3.) The increase in assessed value due to the improvements will be recognized for tax purposes on a sliding scale the 11th year through the 15th year following the start of the tax abatement.

11th year- 20% of increase recognized  
12th year- 40% of increase recognized  
13th year- 60% of increase recognized  
14th year- 80% of increase recognized  
15th year- 100% of increase recognized

*\*For properties located in designated Enterprise Zones, the abatement is for all 14 years.*

*Tax Abatement does not apply to New Construction.*

*The integrity of the original structure must remain.*

Tax Abatement only applies to the main dwelling. Detached garages, swimming pools, spas, fences, sheds, etc. will not be considered for abatement.

## RESIDENTIAL

### BASIC REQUIREMENTS

The rehabilitation must be on an existing residential structure or multi-family structure.

#### Residential: - four or fewer units

\* The structure must be at least 15 years old.

\* Improvements to the structure must increase the assessed value by at least 20%.

#### Multi-family - five or more units

\* Structure must be at least 50 years old.

\* Improvements to the structure must increase the assessed value by at least 40%.

\* Must submit commercial/industrial application.

All improvements must be completed within 3 years from date of approval letter.

Only one approved application per structure will be allowed during the abatement Period (with the exception of condominium conversions).

## COMMERCIAL/INDUSTRIAL

### BASIC REQUIREMENTS

The rehabilitation must be on an existing commercial or industrial structure.

The structure must be at least 50 years old (20 years old in an Enterprise Zone).

Improvements to the structure must increase the property's assessed value by at least 40%.

All Improvements must be completed within 3 years from date of approval letter.

Only one approved application per structure will be allowed during the abatement period (with the exception of condominium conversions).

## HOW DO I APPLY?

Fill out application and take it, along with four (4) copies of your building plans, survey, elevation drawings and specifications, to Building and Construction Services, 400 Granby Street.

### Submission Requirements

- 1.) Complete application form
- 2.) Physical survey
- 3.) Photos of all four existing elevations
- 4.) Scaled drawings of existing and proposed conditions
- 5.) Detailed description of work

## FEES

#### Residential:

Four or fewer units	\$ 50.00
Five or more units	\$250.00
Condominium conversion	\$ 50.00 per unit

#### Commercial:

Commercial condominium conversion	\$250.00 per unit
All other commercial	\$250.00

### ALL FEES ARE NON-REFUNDABLE

After a successful review, an application approval letter will be mailed to the property owner.  
NO WORK may commence prior to approval and issuance of a building permit.  
*Approval process can take up to 15-20 working days.*